

# Exhibit A



Entered on Docket  
October 27, 2009

A handwritten signature in dark ink, appearing to read "Linda B. Riegle".

Hon. Linda B. Riegle  
United States Bankruptcy Judge

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*Attorneys for USACM Liquidating Trust*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

In re:

USA COMMERCIAL MORTGAGE COMPANY,

USA CAPITAL REALTY ADVISORS, LLC,<sup>1</sup>

USA CAPITAL DIVERSIFIED TRUST DEED  
FUND, LLC,

USA CAPITAL FIRST TRUST DEED FUND, LLC,<sup>2</sup>

USA SECURITIES, LLC,<sup>3</sup>

Debtors.

**Affects:**

- ☐ All Debtors
- ☒ USA Commercial Mortgage Company
- ☐ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA Capital First Trust Deed Fund, LLC
- ☐ USA Securities, LLC

Case No. BK-S-06-10725-LBR  
Case No. BK-S-06-10726-LBR<sup>1</sup>  
Case No. BK-S-06-10727-LBR  
Case No. BK-S-06-10728-LBR<sup>2</sup>  
Case No. BK-S-06-10729-LBR<sup>3</sup>

**CHAPTER 11**

Jointly Administered Under  
Case No. BK-S-06-10725 LBR

**ORDER SUSTAINING NINTH OMNIBUS  
OBJECTION OF USACM LIQUIDATING  
TRUST TO DOUBLE COUNTED  
CLAIMS**

Hearing Date: October 19, 2009  
Hearing Time: 3:00 p.m.

<sup>1</sup> This bankruptcy case was closed on September 23, 2008.

<sup>2</sup> This bankruptcy case was closed on October 12, 2007.

<sup>3</sup> This bankruptcy case was closed on December 21, 2007.

1 The Court having considered the “Ninth Omnibus Objection of USACM  
2 Liquidating Trust to Double Counted Claims; and Certificate of Service” [DE 7510] (the  
3 “Objection”); the Court having heard the Objection on October 19, 2009; appropriate  
4 notice of the Objection having been given; no response to the Objection having been filed;  
5 and good cause appearing:

6 **IT IS ORDERED** that:

7 1. The Objection [DE 7510] is sustained; and

8 2. The claims listed on **Exhibit A** are disallowed in the amounts shown there.

9 PREPARED AND RESPECTFULLY SUBMITTED BY:

10 **LEWIS AND ROCA LLP**

11 By /s/ John Hinderaker (018024)  
12 Rob Charles  
John Hinderaker (*pro hac vice*)  
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15

16 *Attorneys for USACM Liquidating Trust*

In accordance with Local Rule 9021, the undersigned certifies:

- ☐ The Court waived the requirements of LR 9021.
- ☐ No parties appeared or filed written objections, and there is no trustee appointed in this case.
- ☒ I have delivered a copy of this proposed order to all counsel who appeared at the hearing, any unrepresented parties who appeared at the hearing, and any trustee appointed in this case, and each has approved or disapproved the order, or failed to respond, as indicated below (list each party and whether the party has approved, disapproved, or failed to respond to the document):

U.S. Trustee:	
<input type="checkbox"/> approved the form of this order	<input type="checkbox"/> disapproved the form of this order
<input checked="" type="checkbox"/> waived the right to review the order and/or	<input type="checkbox"/> failed to respond to the document
Other Party:	
<input type="checkbox"/> approved the form of this order	<input type="checkbox"/> disapproved the form of this order
<input type="checkbox"/> waived the right to review the order and/or	<input type="checkbox"/> failed to respond to the document

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Submitted by:

**LEWIS AND ROCA LLP**

By: /s/ JH (#018024)  
 Rob Charles  
 John Hinderaker (*pro hac vice*)  
*Attorneys for USACM Liquidating Trust*

USACM

**Exhibit A**  
**Proofs of Claim Asserting Duplicate Amounts**

Name	Address	Claim #	Total Amount of Claim as Listed in Claim Register	Claim Amount Subject To Objection as a Duplicative Amount
GOLD PLATED LLC	C/O DWIGHT W HAROUFF MANAGER 5680 RUFFIAN ST LAS VEGAS NV 89149-1261	10725-01964	1,505,718.54	752,859.27
GOODE IRA, JAMES PAUL	C/O FIRST SAVINGS BANK CUSTODIAN 95-977 UKUWAI STREET UNIT 3601 MILILANI HI 96789	10725-01972	346,669.50	173,334.75
GOODE, JAMES PAUL	95-977 UKUWAI STREET UNIT 3601 MILILANI HI 96789	10725-01971	1,417,522.98	708,761.49
GOODWIN, MICHAEL JOHN	555 YELLOW PINE RD RENO NV 89511-3714	10725-02162	1,011,076.40	505,538.20
GUNNING, TOBY	7245 BROCKWAY CT RENO NV 89523	10725-02155	291,199.86	145,599.93
HAINS, KELLEY M & JAMIE K	5349 MIRA LOMA DR RENO NV 89502	10725-02156	120,000.00	60,000.00
HANDAL, JOHN A M	3575 SISKIYOU CT HAYWARD CA 94542	10725-02286	1,422,945.46	711,472.73
HANDAL, JOHN A M IRA	FIRST SAVINGS BANK CUSTODIAN FOR 3575 SISKIYOU CT HAYWARD CA 94542	10725-02285	507,345.84	253,672.92
HAROUFF CHARITABLE REMAINDER TRUST DTD 9/5/96	DWIGHT W & MARY ANN HAROUFF TTEES 5680 RUFFIAN RD LAS VEGAS NV 89149	10725-01963	568,181.96	284,090.98
HAROUFF JT TEN, DWIGHT W & MARY ANN	5680 RUFFIAN RD LAS VEGAS NV 89149	10725-01965	253,732.40	126,866.20